

institute an action against the bank or banking association for the recovery of the same in the proper court in said county of Wake.

SEC. 81. That if any person liable to taxes on subjects directed to be listed shall fail to pay them within the time prescribed for collection, the collector shall proceed forthwith to collect the same by distress and sale, all sales to be made after public advertisement for the space of ten days in some newspaper published in the city if the property to be sold be personalty, and of ten days if the property be realty, or by posting a notice in four public places within the city. And the said collector shall have the right to levy upon and sell any personal property situated outside of the limits of the city within the county of Wake belonging to a delinquent tax-payer of the city in order to enforce the payment of taxes due the city by said delinquent.

Collection of taxes
by distress.

Levy on property
outside of city.

SEC. 82. That the tax due on any lot or other subdivision of land is hereby declared to be a lien on the same, and if it shall remain unpaid on the first day of December next after the assessment the tax collector shall either proceed to collect the same by levy and sale of personal property belonging to the owner of said lot or shall report the fact to the aldermen, together with a description of the real estate, and thereupon the aldermen shall direct the same to be sold at the court-house door in the city of Raleigh by the collector. The collector shall before selling the same make a full advertisement of the said real estate at the court-house door and at three or more public places in said city for twenty days, and shall also serve upon the owners thereof a written or printed notice of the taxes due and the day of sale, but such notice need not be given to any person having or claiming any lien on said land by way of mortgage or otherwise. Whenever the owners are not in the city, or for any cause cannot be served with notice, then the advertisement of real estate belonging to such owners shall be made for one week in some newspaper published in the city of Raleigh, and the collector shall divide the said land into as many parts as may be convenient (for which purpose he is authorized to employ a surveyor), and he shall sell as many thereof as may be required to pay said taxes and all expenses attendant thereon. If the same cannot be conveniently divided the collector shall sell the whole; and if no person shall pay the whole of the taxes and expenses for the whole land the same shall be struck off to the city, and if not redeemed as hereinafter provided shall belong to the city in fee, and the owner or occupant may be dispossessed and evicted from said premises by the city or its assignee at any time by an action of ejectment. No sale of real estate in said city for the non-payment of taxes assessed against such real estate as appearing on tax list aforesaid shall be invalid on account of the same having been assessed as belonging to any other than the owner, or as property of an unknown owner, or on account of any informality or irregularity whatever in any of the proceedings for its assess-

Tax lien on real
property.

Sale of real estate
for taxes.